## CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY TRANSACTION GUIDE

1.	Deposit of funds in	TAS - Debit - FHOTXD	
	accounts outside of	TAG 0 111	
	the U.S. Treasury,	TAS – Credit	
	non-Treasury General	appropriate Collection	
	Account (non-TGA)	type BETC	
2.	Transfer of funds from	TAS – Debit FHOTXD	
	a TGA into a non-TGA		
3.	Transfer of funds from	TAS – Credit FHOTXC	
	a non-TGA into a TGA		
4.	Purchase of non-	TAS – Debit CNONFSD	
	federal securities from	\$100	
	funds in a non-TGA		
		TAS – Credit	
		OCNONFSC \$100	
		TAS – Debit DISB \$100	
		TAS – Credit FHOTXC	
		\$100	
5.	Revaluation to market	TAS – Debit CNONFSD	
	resulting in an	TAO . O	
	unrealized gain in non-	TAS – Credit	
	federal securities	OCNONFSC	
6.	Revaluation to market	TAS – Credit	
	resulting in an	CNONFSC	
	unrealized loss in non-		
	federal securities	TAS – Debit	
		OCNONFSD	
7.	Purchase of Non-	TAS – Debit CNONFSD	DISB processed and
	Federal Securities	\$100	captured through source
	from funds in a TGA		system.

	APPENDIX 1	
	TAS – Credit OCNONFSC \$100	
Interest/Dividends Received on non- Federal Securities and deposited in a non- TGA	TAS – Debit FHOTXD  TAS – Credit COLLINT	
Interest/Dividends received on non- Federal Securities and deposited into a TGA	TAS - Debit FHOTXD  TAS - Credit FHOTXC  TAS - Credit COLLINT	
Sale of non-federal securities and deposited in a non-TGA	TAS - Credit CNONFSC \$100  TAS - Debit OCNONFSD \$100  TAS - Credit COLL \$100 (for principal amount)  TAS - Debit FHOTXD \$100	
Sale of non-federal securities resulting in a gain and deposited in a non-TGA	TAS - Credit COLL \$25 (for gain amount)  TAS - Credit CNONFSC \$100  TAS - Debit OCNONFSD \$100  TAS - Credit COLL \$100 (for principal amount)  TAS - Debit FHOTXD \$125	
	Received on non-Federal Securities and deposited in a non-TGA  Interest/Dividends received on non-Federal Securities and deposited into a TGA  Sale of non-federal securities and deposited in a non-TGA  Sale of non-federal securities resulting in a gain and deposited in	Interest/Dividends Received on non- Federal Securities and deposited in a non- TGA  Interest/Dividends received on non- Federal Securities and deposited into a TGA  Interest/Dividends received on non- Federal Securities and deposited into a TGA  Sale of non-federal securities and deposited in a non- TGA  TAS – Credit COLLINT  Sale of non-federal securities and deposited in a non- TGA  TAS – Credit COLLINT  TAS – Debit CONONFSD \$100  TAS – Credit COLL \$100 (for principal amount)  TAS – Debit FHOTXD \$100  TAS – Credit COLL \$25 (for gain amount)  TAS – Credit COLL \$25 (for gain amount)  TAS – Debit CONONFSD \$100  TAS – Credit COLL \$25 (for gain amount)  TAS – Credit COLL \$25 (for gain amount)  TAS – Debit CONONFSD \$100  TAS – Credit COLL \$25 (for gain amount)  TAS – Credit COLL \$25 (for gain amount)  TAS – Credit COLL \$100 (for principal amount)  TAS – Debit CONONFSD \$100  TAS – Credit COLL \$100 (for principal amount)  TAS – Credit COLL \$100 (for principal amount)  TAS – Credit COLL \$100 (for principal amount)  TAS – Debit FHOTXD

VOLI		APPENDIX 1	
12.	Sale of non-federal	TAS – Debit DISB \$25	
	securities resulting in a	(for loss amount)	
	loss and deposited in		
	a non-TGA	TAS – Credit	
		CNONFSC \$100	
		TAS – Debit	
		OCNONFSD \$100	
		TAS - Credit COLL	
		\$100 (for principal	
		amount)	
		TAS – Debit FHOTXD	
		\$75	
13.	Sale of non-federal	TAS - Credit	COLL is processed
	securities and	CNONFSC \$100	through a source system.
	deposited to a TGA		
		TAS – Debit	
		OCNONFSD \$100	
14.	Sale of non-federal	TAS – Credit	COLL is processed
	securities resulting in a	CNONFSC \$100	through a source system
	gain and deposited to		and includes the gain from
	a TGA	TAS – Debit	early redemption.
		OCNONFSD \$100	
15.	Sale of non-federal	TAS – Credit	COLL is processed
	securities resulting in a	CNONFSC \$100	through a source system
	loss and deposited to		and is netted against the
	a TGA	TAS – Debit	Loss on early redemption.
		OCNONFSD \$100	
16.	Purchase of federal	TAS – Debit INVTSEC	
	securities from a non-	(par)	
	TGA at par		
		TAS – Credit	
		FHOTXDAJ	
17.	Purchase of federal	TAS – Debit INVTSEC	
	securities from a non-	(par)	
	TGA at a discount		
		TAS – Credit	
		UNRLDISC (discount)	

	APPENDIX 1	2-
	TAS – Credit FHOTXDAJ	
Purchase of federal securities from a non-TGA at a premium	TAS – Debit INVTSEC (par)  TAS – Debit COLINTAJ (premium)	
	TAS – Credit FHOTXDAJ	
Sale of federal securities purchased with funds from a non- TGA and proceeds from the sale deposited to a non- TGA	TAS – Debit FHOTXD  TAS – Credit REDTSEC	
	Sale of federal securities purchased with funds from a non- TGA and proceeds from the sale deposited to a non-	TAS – Credit FHOTXDAJ  Purchase of federal securities from a non- TGA at a premium  TAS – Debit INVTSEC (par)  TAS – Debit COLINTAJ (premium)  TAS – Credit FHOTXDAJ  Sale of federal securities purchased with funds from a non- TGA and proceeds from the sale deposited to a non-